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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-23
LIQUIDATION/FEASIBILITY
96.9 HOURS

Delphi Corporation (DIP)
Liquidation /Feasibility

Bill Date: 09/30/06
Bill Number: 1128097

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	08/11/06	2.10	TELECONFERENCE WITH FTI (EISENBERG, FRANKUM, KOSKIEWISZ RE: LIQUIDATION AND SUBSTANTIVE CONSOLIDATION ANALYSES (0.7); FOLLOW UP ANALYSIS RE: SAME (1.4).
		2.10	
Total Partner		2.10	
HERRIOTT AV	08/10/06	1.00	BEGIN RESEARCH RE: SUBSTANTIVE CONSOLIDATION MATTERS (1.0).
HERRIOTT AV	08/11/06	2.10	CONTINUE TO FRAME ISSUES AND CONDUCT RESEARCH RE: LEGAL REQUIREMENTS FOR SUBSTANTIVE CONSOLIDATION (2.1).
HERRIOTT AV	08/14/06	6.60	CONTINUE CONDUCTING RESEARCH RE: SUBSTANTIVE CONSOLIDATION LEGAL STANDARDS (6.6).
HERRIOTT AV	08/15/06	1.80	CONTINUE RESEARCH RE: LEGAL STANDARDS FOR SUBSTANTIVE CONSOLIDATION (1.8).
HERRIOTT AV	08/16/06	5.10	BEGIN DRAFTING MEMO RE: LEGAL STANDARDS FOR SUBSTANTIVE CONSOLIDATION (3.9); CREATE CHART WITH ASSETS AND LIABILITIES FOR EACH DEBTOR DESCRIBED (1.2).
HERRIOTT AV	08/17/06	7.90	CONTINUE DRAFTING MEMO RE: LEGAL STANDARDS FOR SUBSTANTIVE CONSOLIDATION IN THE SECOND CIRCUIT (7.9).
HERRIOTT AV	08/18/06	4.10	REVISE SUBSTANTIVE CONSOLIDATION LEGAL MEMO IN RESPONSE TO VARIOUS COMMENTS OF REVIEWING PARTIES (4.1).
HERRIOTT AV	08/19/06	2.90	CONTINUE TO REVIEW AND REVISE SUBSTANTIVE CONSOLIDATION RESEARCH MEMO (2.9).
HERRIOTT AV	08/21/06	3.70	CONTINUE TO RESEARCH OUTSTANDING ISSUES RE: SUBSTANTIVE CONSOLIDATION LEGAL STANDARDS IN SECOND CIRCUIT AND REVISE MEMO IN ACCORDANCE WITH THE FOREGOING (3.7).
HERRIOTT AV	08/22/06	0.60	CONDUCT FOLLOW UP RE: SUBSTANTIVE CONSOLIDATION LEGAL MEMO (0.6).
HERRIOTT AV	08/23/06	1.40	BEGIN GATHERING RESEARCH TASK LIST RELATED TO SUBSTANTIVE CONSOLIDATION FACTUAL RESEARCH (1.4).

HERRIOTT AV	08/25/06	4.80	REVIEW AND REVISE LEGAL ANALYSIS SECTION OF SUBSTANTIVE CONSOLIDATION MEMO TO ACCOUNT FOR OUTSTANDING ISSUES (2.6); BEGIN DRAFTING LIST OF FACTUAL ITEMS SUPPORTING AND OPPOSING SUBSTANTIVE CONSOLIDATION OF VARIOUS ENTITIES (2.2).
HERRIOTT AV	08/28/06	0.30	CONFERENCE WITH J. GUGLIELMO RE: SUBSTANTIVE CONSOLIDATION QUESTION (0.3).
		42.30	
REESE RG	08/10/06	2.10	MEETING RE: SUBSTANTIVE CONSOLIDATION ISSUES (0.6); RESEARCH RE: SAME (1.5).
REESE RG	08/11/06	1.90	TELECONFERENCE RE: SUBSTANTIVE CONSOLIDATION ISSUES (0.6); FOLLOW UP RE: SAME (1.3).
REESE RG	08/12/06	1.90	LEGAL RESEARCH RE: SUBSTANTIVE CONSOLIDATION (1.9).
REESE RG	08/13/06	3.40	REVIEW LEGAL RESEARCH RE: SUBSTANTIVE CONSOLIDATION (3.4).
REESE RG	08/14/06	6.20	TELECONFERENCE RE: SUBSTANTIVE CONSOLIDATION ISSUES (1.8); MEETING RE: SAME (1.5); CONTINUE LEGAL RESEARCH RE: SAME (2.9).
REESE RG	08/16/06	1.30	MEETING RE: SUBSTANTIVE CONSOLIDATION WITH FTI (1.3).
REESE RG	08/18/06	3.70	REVIEW AND COMMENT ON MEMO RE: SUBSTANTIVE CONSOLIDATION LEGAL STANDARDS (1.7); REVIEW OF RESEARCH RE: SAME (2.0).
REESE RG	08/19/06	0.80	REVIEW AND REVISE MEMO RE: SUBSTANTIVE CONSOLIDATION LEGAL STANDARDS (0.8).
REESE RG	08/21/06	3.90	TELECONFERENCE RE: SUBSTANTIVE CONSOLIDATION ISSUES (2.1); REVIEW RESEARCH RE: SAME (1.8).
REESE RG	08/22/06	2.30	TELECONFERENCE RE: SUBSTANTIVE CONSOLIDATION ISSUES (0.4); MEETING WITH FTI, K. MARAFIOTI AND J. SHEEHAN RE: SUBSTANTIVE CONSOLIDATION AND LIQUIDATION ANALYSES (1.2); RESEARCH RE: SAME (0.7).

REESE RG	08/23/06	5.00	REVIEW RESEARCH RE: SUBSTANTIVE CONSOLIDATION (5.0).
REESE RG	08/24/06	7.20	LEGAL RESEARCH RE: SUBSTANTIVE CONSOLIDATION (6.4); MEETING WITH C. WU AND D. LI RE: SAME (0.8).
REESE RG	08/25/06	4.80	DRAFT MEMORANDUM RE: SUBSTANTIVE CONSOLIDATION ANALYSIS (3.0); RESEARCH RE: SAME (1.8).
REESE RG	08/27/06	3.60	DRAFT MEMORANDUM RE: SUBSTANTIVE CONSOLIDATION ANALYSIS (2.9); TELECONFERENCE RE: SAME (0.7).
		48.10	
Total Associate		90.40	
TOTAL TIME		<u>92.50</u>	

Delphi Corporation (DIP)
Liquidation /Feasibility

Bill Date: 09/30/06
Bill Number: 1128097

Disbursement	Date	Vendor/Employee/Dept.	Amount
Westlaw	08/11/06	Herriott AV	9.15
Westlaw	08/12/06	Reese RG	210.10
Westlaw	08/18/06	Reese RG	16.43
Westlaw	08/21/06	Reese RG	37.96
Westlaw	08/22/06	Reese RG	9.15
Westlaw	08/23/06	Reese RG	27.44
Westlaw	08/25/06	Reese RG	97.77
		TOTAL WESTLAW	\$408.00
Vendor Hosted Teleconferencing	08/31/06	Teleconferencing Services, LLC	11.11
Vendor Hosted Teleconferencing	08/31/06	Teleconferencing Services, LLC	8.39
Vendor Hosted Teleconferencing	08/31/06	Teleconferencing Services, LLC	27.50
		TOTAL VENDOR HOSTED TELECONFERENCING	\$47.00
Messengers/ Courier	08/18/06	Straightline Courier	33.00
		TOTAL MESSENGERS/ COURIER	\$33.00
		TOTAL MATTER	\$488.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Liquidation /Feasibility

Bill Date: 10/31/06
Bill Number: 1127729

NAME	DATE	HOURS	DESCRIPTION
REESE RG	09/22/06	0.60	TELECONFERENCE WITH FTI RE: LIQUIDATION ANALYSIS ISSUES (0.6).
REESE RG	09/24/06	3.80	DRAFT MEMORANDUM RE: LEGAL RESEARCH (3.8).
		4.40	
Total Associate		4.40	
TOTAL TIME		<u>4.40</u>	

Delphi Corporation (DIP)
Liquidation /Feasibility

Bill Date: 10/31/06
Bill Number: 1127729

Disbursement	Date	Vendor/Employee/Dept.	Amount
Vendor Hosted Teleconferencing	09/30/06	Teleconferencing Services, LLC	27.93
Vendor Hosted Teleconferencing	09/30/06	Teleconferencing Services, LLC	0.46
Vendor Hosted Teleconferencing	09/30/06	Teleconferencing Services, LLC	26.05
Vendor Hosted Teleconferencing	09/30/06	Teleconferencing Services, LLC	16.56
		TOTAL VENDOR HOSTED TELECONFERENCING	\$71.00
		TOTAL MATTER	\$71.00